2006-07 Budget

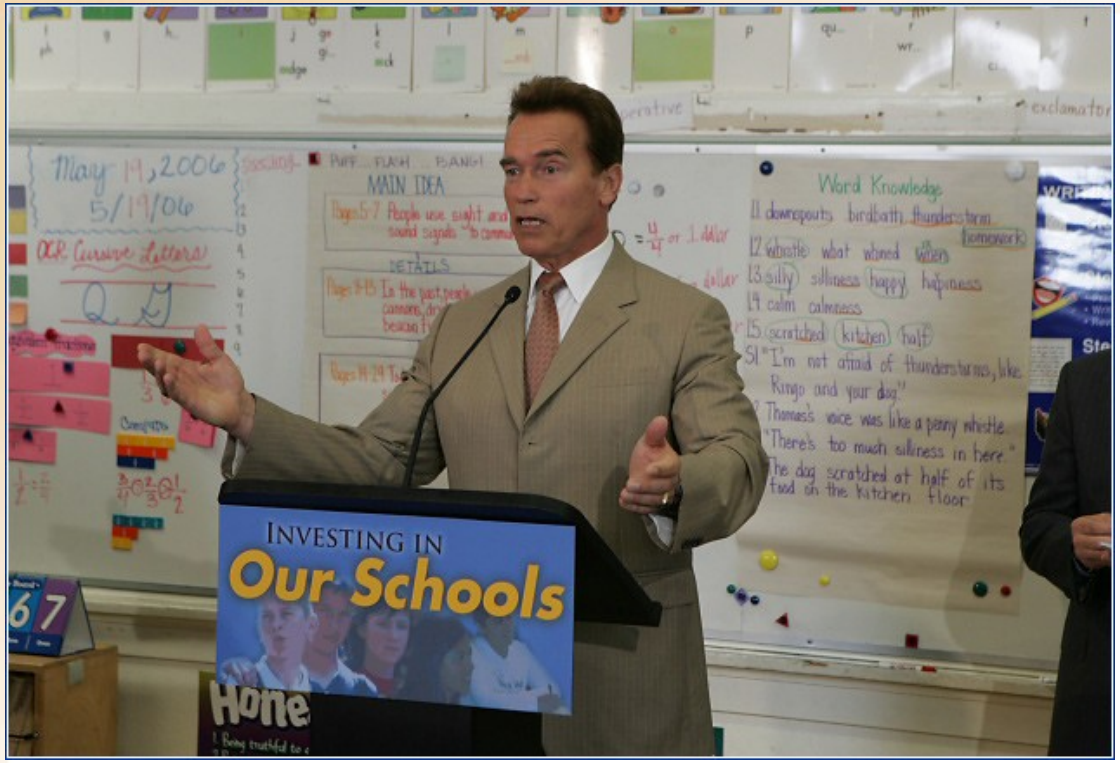
Acalanes Union High School District
Governing Board
Budget Workshop

May 31, 2006

We educate every student to excel in a global society

Workshop Objectives

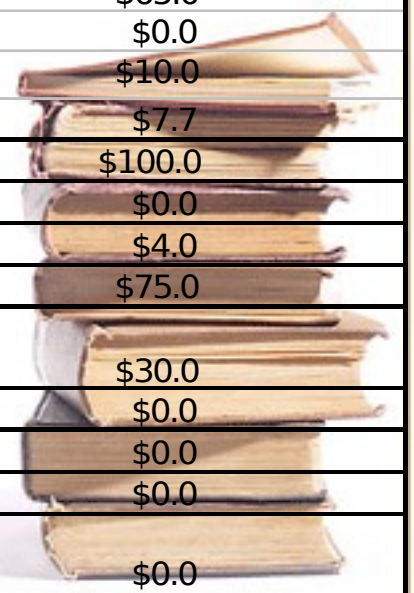
- Review May Revise
- Key Assumptions
- Strategic Plan Implementation
- Employee Compensation & Benefits
- New Revenue vs. New Expenditures
- Measure A
- Board Discussion



“Unable to resist the temptation to micromanage the public schools, Gov. Arnold Schwarzenegger has presented a budget that ties strings on much of the new money he is pouring into education. His proposal means he would limit the flexibility of local trustees elected to manage the schools in their communities.”

May 28, 2008 Daniel Weintraub, Columnist, Sacramento Bee

May Revise	May Revision (in millions)	Senate Action (in millions)	Assembly Action (in millions)
Cost-of-Living Adjustment (COLA)	$355.3	$355.3	$355.3
Enrollment Growth	<$208.5>	<$208.5>	<$208.5>
Mandate Reimbursement:			
Ongoing	$163.6	$163.6	$163.6
One-Time	$650.1	$650.1	$650.1
Deficit Reduction	$308.6	$308.6	$308.6
Revenue Limit Equalization	$300.0	$300.0	$300.0
One-Time Discretionary Block Grant	$0.0	$1,200.0	$1,268.8
Special Education	$0.0	$57.0 Plus $50.6	$100.0 Plus $52.6
Economic Impact Aid	$0.0	$300.0	$300.0
CAHSEE Intervention:			
Supplemental instruction	$55.0	$55.0	$65.0
Intervention materials	$5.5	$5.5	$0.0
5th year seniors	$10.0	$10.0	$10.0
Additional Test Administrations	$7.7	$5.1	$7.7
Declining Enrollment Relief	$0.0	$0.0	$100.0
County Office Equalization	$17.8	$1.0	$0.0
K-12 High Speed Network	$8.6	$4.0	$4.0
School Libraries	$75.0	$0.0	$75.0
Instructional Materials: English Language Learners	$30.0	$30.0	$30.0
Grades 7-12 Counseling Program	$200.0	$75.0	$0.0
Arts and Music Grants	$166.0	$150.0	$0.0
School Enrichment Block Grant	$100.0	$100.0	$0.0
Instructional Materials (one-time funding)	$250.0	$172	$0.0
School Meal Reimbursement	$37.8	$37.8	$5.0



REVENUE ASSUMPTIONS

	2005-06	2006-07
Statutory COLA to Revenue Limit	4.23%	5.92%
Deficit Factor	1.129%	0.00%
Equalization per ADA	$0.00	$96.38
Most State Categoricals COLA	4.23%	5.92%
California Lottery (unrestricted & restricted)	$138.00	$ 148.00
CBEDS Enrollment	5,905	5,858
Estimated Actual Attendance	5,659	5,657
Revenue Limit per Student	$5,867.21	$6,395.38
Instructional Materials Block Grant per prior year CBEDS	$55.42	$55.92
Summer School/Hourly Programs per hour	$3.68	$3.90
9th Grade CSR (English & World History)	$192.00	$204.00
Parcel Tax	$6,690,000	$6,690,000

EXPENDITURE ASSUMPTIONS

	2005-06	2006-07
Workers' Compensation	1.9279%	1.6967%
Unemployment Insurance	0.45%	0.45%
Medicare	1.45%	1.45%
STRS	8.25%	8.25%
PERS/PERS Reduction	13.02%	13.02%
Step/Column/Longevity	1.89%	2.32%
Savings From Retirees	0.50%	0.39%
Kaiser Family Monthly Rate	$1,012.39	$1,012.39
Delta Dental Monthly Rate	$113.75	113.75
Vision Care Monthly Rate	$25.91	$25.91
Liability Insurance	$350,000	$447,394
November 2006 Election	$0	$120,000
Retiree Health Care	$275,000	$275,000
Electric	$625,600	$750,000
Refuse Service	$200,000	$200,000
Gas	$252,000	$360,000
Water/Sewer	$240,000	$240,000

Strategic Plan

Strategic Priority #1: Programs
Excellent academic, extracurricular and support programs that provide a balance for all students.

Strategic Priority #2: Staff
Attract, retain, and support quality staff to ensure student learning.

Strategic Priority #3: Resources
Provide strong financial and physical assets and community partnerships.

Strategic Priority #4: Communication
Foster dialogue and connectivity among all stakeholders.

New Program Considerations 2006-07

Counselors 4 FTE	$352,610
Nurses - TUPE grant backfill	77,500
Nurses - restore to 4 FTE	167,085
Certificated technology .6 FTE	66,273
Computer lab assistants	176,897
Tech mentor release period	70,000
Restore site supply budgets	205,345

Employee Compensation & Benefits

EMPLOYEE EXPECTATIONS ARE LIKELY TO BE HIGH

CALPERS 2007 RATE ANNOUNCEMENT MID-JUNE

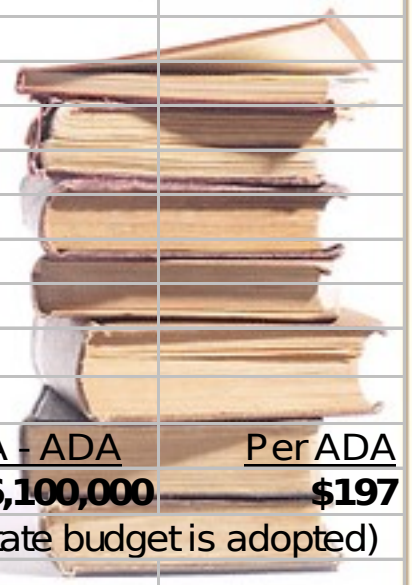
CALPERS ESTIMATE BETWEEN 8% AND 15%

A 1% PAY INCREASE FOR ALL EMPLOYEE GROUPS:

Unit	**1% Cost**
AEA	230,123
SEIU	70,135
Confidential	4,476
Certificated Management	30,500
Classified Management	10,433
Total	**345,667**

New Revenue vs. New Expenditures

On-Going Revenue	2005-06	2006-07	Difference
Estimated Revenue Limit *	$33,598,439	$36,672,609	$3,074,170
Measure A	6,690,000	6,690,000	-
Total On-going Revenue			**$3,074,170**
* Includes deficit reduction and equalization			
On-Going Expenses	**Proposed 2006-07**		
Counselors (4 FTE) New	$352,610		
Certificated Tech (.6 FTE) New	66,273		
Certificated Step & Column Increase	504,222		
Certificated Savings Retirees (4 FTE)	-80,000		
Classified Step Increase	127,019		
Classified Retiree Savings (1 FTE)	-10,000		
Computer Lab Assistants (3 FTE) New	176,897		
Additional Sections for 7 Periods & Balance	676,319		
Liability Insurance	97,394		
Electric	124,400		
Gas	108,000		
Total On-Going Expenses	**$2,143,134**		
	Proposed	CA - ADA	Per ADA
One-Time Revenue Block Grant	**$1,200,000,000**	**6,100,000**	**$197**
One-Time Expenditure Block Grant	(Do not budget until state budget is adopted)		



Measure A

2005-06	
Revenue	6,690,000
Total Revenues	**$6,690,000**
Expenditures	
Seven Period & Electives	3,412,500
9th CSR English & World History	285,656
Math CSR	175,000
English 10 CSR	227,500
Support/Intervention	175,000
Librarians	323,702
Nurses	132,105
Counseling Services	480,000
Athletic Directors Release	72,105
Leadership Release	74,520
Tech Mentor Release	68,887
Career Centers	149,897
County & Exemption Processing Cos	27,000
sub-Total	**5,603,872**
3% Statutory Reserve 2005-06	168,116
2006-07 Electives 60% (18.6 section	326,319
2007-08 Electives 70% (17.8 section	311,500
Inflation (5% annually)	280,194
Total Expenditures	**$6,690,000**

2006-07	
Revenue	6,690,000
Total Revenues	**$6,690,000**
Expenditures	
Seven Period & Electives	3,156,952
9th CSR English & World History	296,796
Math CSR	181,825
English 10 CSR	236,373
Support/Intervention	181,283
Librarians	361,817
Nurses	207,369
Head Counselors	448,462
Testing Clerks	141,490
Additional Counselors - 4 FTE	352,610
Computer Lab Assistants	176,897
Certificated Technology .6 FTE	66,273
Athletic Directors Release	74,704
Leadership Release	65,971
Tech Mentor Release	69,205
Career Centers	149,418
County & Exemption Processing Cost	27,000
sub-Total	**6,194,445**
3% Statutory Reserve 2005-06	185,833
Inflation (5% annually)	309,722
Total Expenditures	**$6,690,000**

Governing Board Discussion

- Direction to staff on 2006-07 budget
- Budget available for public review on June 21, 2006
- Budget adoption on June 26, 2006